

CITY OF EAU CLAIRE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

For the Year Ended December 31, 2005

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Storm Water Utility
Operating revenues:			
Charges for services	\$ 7,150,409	\$ 6,123,231	\$ 2,098,370
Rental of equipment	-	-	-
Other	-	32,756	525
Total operating revenues	7,150,409	6,155,987	2,098,895
Operating expenses:			
Personal services	1,756,459	1,816,719	208,002
Contractual services	501,002	820,113	130,751
Supplies and materials	274,375	425,731	10,370
Utilities	375,280	374,092	58,276
Depreciation	1,359,945	1,187,569	468,647
Administrative	429,964	450,348	367,132
Claims	-	-	-
Total operating expenses	4,697,025	5,074,572	1,243,178
Operating income (loss)	2,453,384	1,081,415	855,717
Non-operating revenues (expenses):			
Operating grants	-	-	-
Investment income	191,684	275,873	149,354
Net gain (loss) on disposal of capital assets	-	(161,666)	-
Interest expense	(725,097)	(114,588)	(579,059)
Amortization	(6,621)	(7,180)	(1,689)
Total non-operating revenue (expenses)	(540,034)	(7,561)	(431,394)
Income (loss) before transfers	1,913,350	1,073,854	424,323
Transfers from other funds	-	-	-
Transfers to other funds	(1,087,868)	(128,785)	(201,825)
Total transfers	(1,087,868)	(128,785)	(201,825)
Income (loss) before contributions	825,482	945,069	222,498
Capital contributions	1,051,304	609,332	1,975,066
Change in net assets	1,876,786	1,554,401	2,197,564
Net assets at beginning of year (as restated)	42,873,244	52,452,335	30,487,546
Net assets at end of year	\$ 44,750,030	\$ 54,006,736	\$ 32,685,110

Adjustment to reflect the consolidation of internal service fund activities
related to enterprise funds.

Change in net assets of business-type activities

<u>Business-type Activities - Enterprise Funds</u>			Governmental
<u>Public</u>	<u>Other</u>		<u>Activities -</u>
<u>Transit</u>	<u>Enterprise</u>	<u>Totals</u>	<u>Internal</u>
	<u>Funds</u>		<u>Service Funds</u>
\$ 503,024	\$ 853,348	\$ 16,728,382	\$ 2,662,449
-	-	-	2,024,459
<u>160,529</u>	<u>42,243</u>	<u>236,053</u>	<u>245,250</u>
<u>663,553</u>	<u>895,591</u>	<u>16,964,435</u>	<u>4,932,158</u>
2,200,527	545,739	6,527,446	681,238
1,266,789	117,849	2,836,504	380,689
379,525	125,501	1,215,502	848,897
7,643	216,005	1,031,296	134,124
563,862	302,821	3,882,844	1,082,864
-	-	1,247,444	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,704,229</u>
<u>4,418,346</u>	<u>1,307,915</u>	<u>16,741,036</u>	<u>4,832,041</u>
<u>(3,754,793)</u>	<u>(412,324)</u>	<u>223,399</u>	<u>100,117</u>
2,466,457	-	2,466,457	-
-	-	616,911	180,255
-	-	(161,666)	(8,640)
(13,558)	(18,832)	(1,451,134)	-
<u>-</u>	<u>(1,600)</u>	<u>(17,090)</u>	<u>-</u>
<u>2,452,899</u>	<u>(20,432)</u>	<u>1,453,478</u>	<u>171,615</u>
(1,301,894)	(432,756)	1,676,877	271,732
759,775	638,408	1,398,183	161,367
<u>-</u>	<u>-</u>	<u>(1,418,478)</u>	<u>(271,900)</u>
<u>759,775</u>	<u>638,408</u>	<u>(20,295)</u>	<u>(110,533)</u>
(542,119)	205,652	1,656,582	161,199
<u>-</u>	<u>-</u>	<u>3,635,702</u>	<u>-</u>
(542,119)	205,652	5,292,284	161,199
<u>3,163,668</u>	<u>6,035,942</u>		<u>24,764,444</u>
<u>\$ 2,621,549</u>	<u>\$ 6,241,594</u>		<u>\$ 24,925,643</u>
		<u>19,211</u>	
		<u>\$ 5,311,495</u>	